

EXHIBIT 3

List of All Cash Transactions in the Keller Family Account

							Reconciliation Results ^[4]			Bates Reference to BLMIS Customer Files	Bates Reference(s) to Documents Produced to the Trustee
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Transaction Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer File	Documents Produced to the Trustee		
176639	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	3/20/1997	1,000,000	JRNL	CHECK WIRE	n/a	n/a	n/a	n/a	n/a
99500	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	1/4/1999	1,800,000	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
210558	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	3/8/2004	(240,000)	CW	CHECK	Yes	Yes	Yes	AMF00058423	10-04539_Defendant_00000910
246526	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	4/13/2004	(230,000)	CW	CHECK	Yes	Yes	n/a	AMF00058422	n/a
42976	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	6/28/2004	(200,000)	CW	CHECK	Yes	Yes	No ^[6]	AMF00058421	10-04539_Defendant_00000911
77991	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	9/24/2004	(200,000)	CW	CHECK	Yes	Yes	n/a	AMF00058420	n/a
202894	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	12/27/2004	(300,000)	CW	CHECK	Yes	Yes ^[5]	n/a	AMF00058419	n/a
311586	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	4/1/2005	(275,000)	CW	CHECK	Yes	Yes	n/a	AMF00058418	n/a
205679	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	5/11/2005	(250,000)	CW	CHECK	Yes	Yes	n/a	AMF00058416	n/a
212264	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	6/28/2005	(200,000)	CW	CHECK	Yes	Yes	n/a	AMF00058415	n/a
210969	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	10/11/2005	(125,000)	CW	CHECK	Yes	Yes	n/a	AMF00058414	n/a
147409	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	2/3/2006	(200,000)	CW	CHECK	Yes	Yes	n/a	AMF00058413	n/a
113693	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	4/3/2006	(200,000)	CW	CHECK	Yes	Yes	n/a	AMF00058412	n/a

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5020	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	6/1/2006	(100,000)	CW	CHECK	Yes	Yes	n/a	AMF00058411	n/a
241417	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	8/24/2006	98,852	CA	CHECK WIRE	Yes	n/a	n/a	n/a	n/a
129451	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	9/20/2006	(150,000)	CW	CHECK	Yes	Yes	n/a	AMF00058410	n/a
285998	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	2/14/2007	(200,000)	CW	CHECK	Yes	Yes	n/a	AMF00058409	n/a
271357	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	4/10/2007	(300,000)	CW	CHECK	Yes	Yes	n/a	AMF00058408	n/a
254123	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	6/6/2007	(125,000)	CW	CHECK	Yes	Yes	n/a	AMF00058407	n/a
249350	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	7/25/2007	(125,000)	CW	CHECK	Yes	Yes	n/a	AMF00058406	n/a
302399	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	8/21/2007	(100,000)	CW	CHECK	Yes	Yes	n/a	AMF00058405	n/a
132815	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	8/31/2007	(100,000)	CW	CHECK	Yes	Yes	n/a	AMF00058404	n/a
248046	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	11/30/2007	(100,000)	CW	CHECK	Yes	Yes	n/a	AMF00058403	n/a
306850	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	12/28/2007	(200,000)	CW	CHECK	Yes	Yes	n/a	AMF00058402	n/a
102750	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	2/21/2008	(100,000)	CW	CHECK	Yes	Yes	n/a	AMF00058401	n/a
178020	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	3/27/2008	(125,000)	CW	CHECK	Yes	Yes	n/a	AMF00058400	n/a

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256244	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	5/16/2008	(150,000)	CW	CHECK	Yes	Yes	n/a	AMF00058399	n/a
80713	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	6/27/2008	(350,000)	CW	CHECK	Yes	Yes	n/a	AMF00058398	n/a
223224	1ZB314	GERALD E KELLER TSTEE GERALD E KELLER SEP PROPERTY THE GERALD & BARBARA KELLER FAMILY TRUST UA 6/2/98	9/2/2008	(150,000)	CW	CHECK	Yes	Yes	n/a	AMF00058397	n/a

^[1] CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

^[2] The information contained in these columns was obtained from the BLMIS customer statements.

^[3] Further detail regarding my reconciliation to available BLMIS bank records is set forth in **Exhibit 6**.

^[4] The "n/a" designation indicates where records could not be located, were not produced to the Trustee, and/or are otherwise unavailable.

^[5] The referenced document from the BLMIS customer file related to the Keller Family Account is a letter dated 1/3/2005 requesting a \$300,000 cash withdrawal from the Keller Family Account, and contains a handwritten note "ck out 12/27." Based on this handwritten note, and because there was only one cash withdrawal in the Keller Family Account in between September 2004 and March 2005, I have reconciled this document to the \$300,000 cash withdrawal dated 12/27/2004 reflected on the customer statements for the Keller Family Account.

^[6] The referenced document produced to the Trustee by the Keller Family Defendants is a letter dated 6/22/2004 requesting a \$300,000 cash withdrawal from the Keller Family Account. Because there is a difference in amounts, I have not considered this document reconciled to the \$200,000 cash withdrawal dated 6/28/2004 reflected on the customer statements for the Keller Family Account. However, as indicated in the other columns under Reconciliation Results, I have reconciled this cash withdrawal transaction to the BLMIS bank records and correspondence included in the BLMIS customer file for the Keller Family Account.